

1 AN ACT concerning taxation.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing  
5 Section 15-170 as follows:

6 (35 ILCS 200/15-170)

7 Sec. 15-170. Senior Citizens Homestead Exemption. An  
8 annual homestead exemption limited, except as described here  
9 with relation to cooperatives or life care facilities, to a  
10 maximum reduction set forth below from the property's value,  
11 as equalized or assessed by the Department, is granted for  
12 property that is occupied as a residence by a person 65  
13 years of age or older who is liable for paying real estate  
14 taxes on the property and is an owner of record of the  
15 property or has a legal or equitable interest therein as  
16 evidenced by a written instrument, except for a leasehold  
17 interest, other than a leasehold interest of land on which a  
18 single family residence is located, which is occupied as a  
19 residence by a person 65 years or older who has an ownership  
20 interest therein, legal, equitable or as a lessee, and on  
21 which he or she is liable for the payment of property taxes.  
22 Before taxable year 2003, the maximum reduction shall be  
23 \$2,500 in counties with 3,000,000 or more inhabitants and  
24 \$2,000 in all other counties. For taxable years 2003 and  
25 thereafter, the maximum reduction shall be \$2,500 in all  
26 counties. For land improved with an apartment building owned  
27 and operated as a cooperative, the maximum reduction from the  
28 value of the property, as equalized by the Department, shall  
29 be multiplied by the number of apartments or units occupied  
30 by a person 65 years of age or older who is liable, by  
31 contract with the owner or owners of record, for paying

1 property taxes on the property and is an owner of record of a  
2 legal or equitable interest in the cooperative apartment  
3 building, other than a leasehold interest. For land improved  
4 with a life care facility, the maximum reduction from the  
5 value of the property, as equalized by the Department, shall  
6 be multiplied by the number of apartments or units occupied  
7 by persons 65 years of age or older, irrespective of any  
8 legal, equitable, or leasehold interest in the facility, who  
9 are liable, under a contract with the owner or owners of  
10 record of the facility, for paying property taxes on the  
11 property. In a cooperative or a life care facility where a  
12 homestead exemption has been granted, the cooperative  
13 association or the management firm of the cooperative or  
14 facility shall credit the savings resulting from that  
15 exemption only to the apportioned tax liability of the owner  
16 or resident who qualified for the exemption. Any person who  
17 willfully refuses to so credit the savings shall be guilty of  
18 a Class B misdemeanor. Under this Section and Section 15-175,  
19 "life care facility" means a facility as defined in Section 2  
20 of the Life Care Facilities Act, with which the applicant for  
21 the homestead exemption has a life care contract as defined  
22 in that Act.

23 When a homestead exemption has been granted under this  
24 Section and the person qualifying subsequently becomes a  
25 resident of a facility licensed under the Nursing Home Care  
26 Act, the exemption shall continue so long as the residence  
27 continues to be occupied by the qualifying person's spouse if  
28 the spouse is 65 years of age or older, or if the residence  
29 remains unoccupied but is still owned by the person qualified  
30 for the homestead exemption.

31 A person who will be 65 years of age during the current  
32 assessment year shall be eligible to apply for the homestead  
33 exemption during that assessment year. Application shall be  
34 made during the application period in effect for the county

1 of his residence.

2 The assessor or chief county assessment officer may  
3 determine the eligibility of a life care facility to receive  
4 the benefits provided by this Section, by affidavit,  
5 application, visual inspection, questionnaire or other  
6 reasonable methods in order to insure that the tax savings  
7 resulting from the exemption are credited by the management  
8 firm to the apportioned tax liability of each qualifying  
9 resident. The assessor may request reasonable proof that the  
10 management firm has so credited the exemption.

11 The chief county assessment officer of each county with  
12 less than 3,000,000 inhabitants shall provide to each person  
13 allowed a homestead exemption under this Section a form to  
14 designate any other person to receive a duplicate of any  
15 notice of delinquency in the payment of taxes assessed and  
16 levied under this Code on the property of the person  
17 receiving the exemption. The duplicate notice shall be in  
18 addition to the notice required to be provided to the person  
19 receiving the exemption, and shall be given in the manner  
20 required by this Code. The person filing the request for the  
21 duplicate notice shall pay a fee of \$5 to cover  
22 administrative costs to the supervisor of assessments, who  
23 shall then file the executed designation with the county  
24 collector. Notwithstanding any other provision of this Code  
25 to the contrary, the filing of such an executed designation  
26 requires the county collector to provide duplicate notices as  
27 indicated by the designation. A designation may be rescinded  
28 by the person who executed such designation at any time, in  
29 the manner and form required by the chief county assessment  
30 officer.

31 The assessor or chief county assessment officer may  
32 determine the eligibility of residential property to receive  
33 the homestead exemption provided by this Section by  
34 application, visual inspection, questionnaire or other

1 reasonable methods. The determination shall be made in  
2 accordance with guidelines established by the Department.

3 In counties with less than 3,000,000 inhabitants, the  
4 county board may by resolution provide that if a person has  
5 been granted a homestead exemption under this Section, the  
6 person qualifying need not reapply for the exemption.

7 In counties with less than 3,000,000 inhabitants, if the  
8 assessor or chief county assessment officer requires annual  
9 application for verification of eligibility for an exemption  
10 once granted under this Section, the application shall be  
11 mailed to the taxpayer.

12 The assessor or chief county assessment officer shall  
13 notify each person who qualifies for an exemption under this  
14 Section that the person may also qualify for deferral of real  
15 estate taxes under the Senior Citizens Real Estate Tax  
16 Deferral Act. The notice shall set forth the qualifications  
17 needed for deferral of real estate taxes, the address and  
18 telephone number of county collector, and a statement that  
19 applications for deferral of real estate taxes may be  
20 obtained from the county collector.

21 Notwithstanding Sections 6 and 8 of the State Mandates  
22 Act, no reimbursement by the State is required for the  
23 implementation of any mandate created by this Section.

24 (Source: P.A. 92-196, eff. 1-1-02.)

25 Section 10. The State Mandates Act is amended by  
26 changing Section 8.6 as follows:

27 (30 ILCS 805/8.2) (from Ch. 85, par. 2208.2)

28 Sec. 8.2. Exempt mandate. Notwithstanding Sections 6  
29 and 8 of this Act, no reimbursement by the State is required  
30 for the implementation of any mandate created by the Senior  
31 Citizens Homestead Exemption under ~~The following mandate is~~  
32 ~~exempt from this Act: The homestead exemptions set forth in~~

1 Section 15-170 of the Property Tax Code.

2 (Source: P.A. 88-670, eff. 12-2-94.)

3 Section 99. Effective date. This Act takes effect upon  
4 becoming law.